

Funding for the Adult Mental Health and Disability Services System

ISSUE

This *Issue Review* examines the history of the county Adult Mental Health and Disability Services system funding structure including the county mental health property tax levy and state appropriations, and provides three possible scenarios for long-term system funding.

AFFECTED AGENCIES

Department of Human Services and Counties

CODE AUTHORITY

Iowa Code chapter [426B](#) and Iowa Code section [331.424A](#)

HISTORY OF COUNTY MENTAL HEALTH AND DISABILITY SERVICES FUNDING

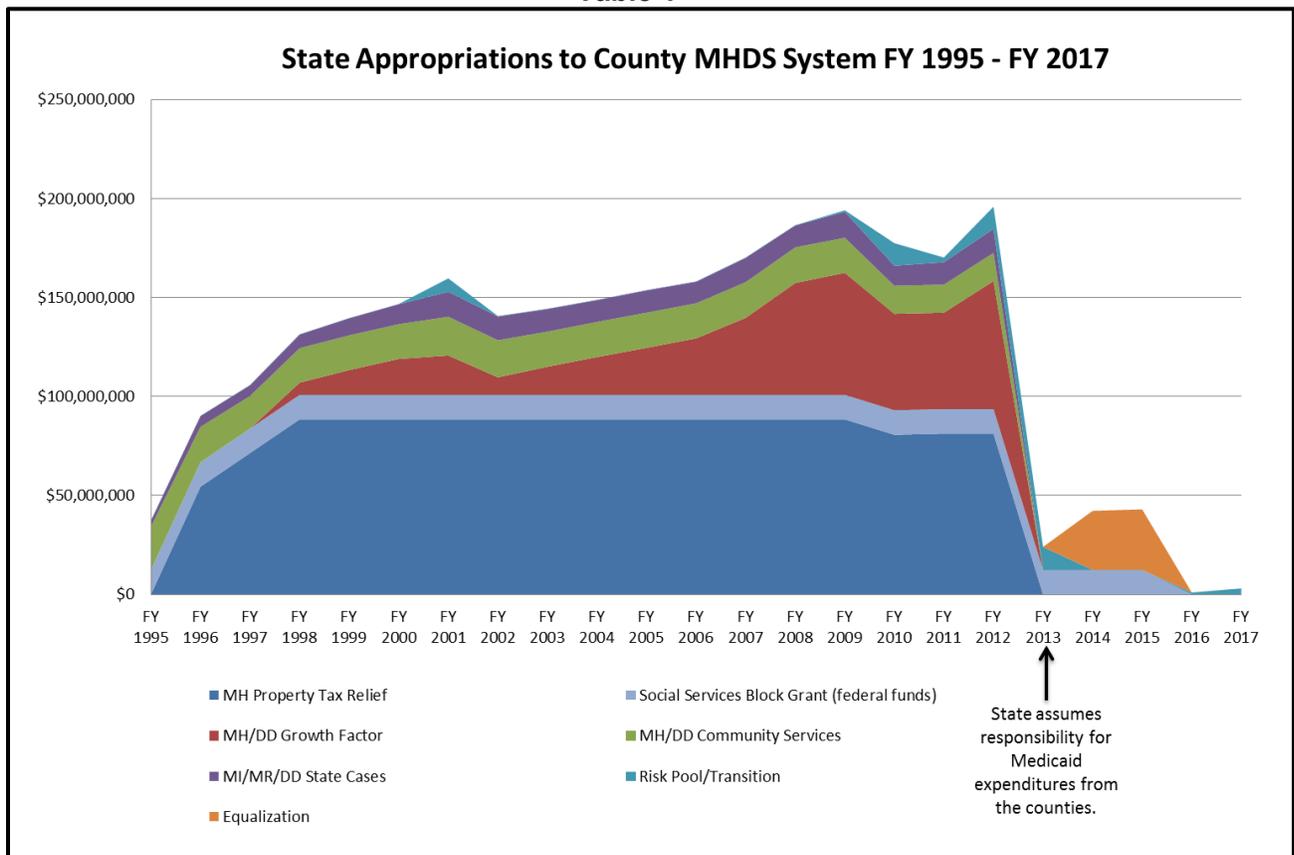
County Mental Health and Disability Services Property Tax Levy

In 1995, the General Assembly enacted [SF 69](#) (Property and Income Tax Act) that changed the way the county adult mental health and disability services (MHDS) system was funded and how the county mental health property tax was levied. Unlike other property tax levies that are calculated based on a dollar rate per \$1,000 of property valuation, the county MHDS levy was capped at \$214.2 million statewide with counties choosing to lock in their FY 1994 actual expenditures or their FY 1996 net expenditures as their new county levy dollar cap. After FY 1996, with no option to increase the county levy and no growth in the rate due to increased property value, the state became responsible for funding all new growth in the MHDS system. As a result of the dollar limit freeze, county property tax rates for the levy declined between 1996 and 2016 as property valuations increased. When counties locked in their levy rates in 1995, there were significant variations between county levies. With the growth and shift in population to more urban areas since that time, those variations have only increased.

State Appropriations

Between FY 1995 and FY 2014, the state provided MHDS funds for the counties mainly through four different appropriations: Property Tax Relief, Community Services, State Cases, and Allowed Growth (**Table 1** provides a graphic of state funding from FY 1995 - FY 2017).

Table 1



- Property Tax Relief** – First appropriated in FY 1996, this appropriation provided property tax relief to counties but did not provide new adult disability services. County levy caps statewide were reduced from \$214.2 million to \$125.8 million once the \$88.4 million General Fund appropriation was fully implemented in FY 1998. The law was designed to allow counties to levy additional funds to reach the \$214.2 million levy cap if the state did not provide the \$88.4 million in property tax relief. All counties received the same property tax relief allocation each year as long as they complied with all statutory filing requirements. The Property Tax Relief appropriation was eliminated as part of the state’s buyout of county Medicaid expenditures in FY 2013.
- Community Services** – First appropriated in FY 1995, this appropriation provided additional MHDS services in all 99 counties, and was distributed 50.0% based on county population and 50.0% based on the percentage of the population below the federal poverty level. This appropriation ranged from \$28.7 million in FY 1994 to \$14.2 million in FY 2010, and was gradually reduced over time due to various across-the-board budget reductions and other spending cuts. The Community Services appropriation was eliminated as part of the state’s buyout of county Medicaid expenditures in FY 2013.
- State Cases** – First appropriated in FY 1995, the State Cases appropriation was provided to counties for services to individuals with no county of legal settlement. Legal settlement was a term used to describe an individual’s status in a county and determine who is responsible for payment for services. To qualify for legal settlement in a county, a person was required to continuously reside in a county for a period of one year. However, a person who moved to another county to receive services could not become legally settled in that county until that

person resided there for one year without services. An individual who moved in from out of state and needed services within the first year of residency qualified for funding from the State Cases appropriation because the person could not qualify for legal settlement in any county. The State Cases appropriation grew from approximately \$3.0 million in FY 1995 to \$11.2 million in FY 2013. Legal settlement was eliminated beginning in FY 2014, with payment for services becoming based only on residency. The legal settlement appropriation was provided in FY 2014 and FY 2015 based on historical allotments to counties before it was eliminated in FY 2016.

- **Allowed Growth** – First appropriated in FY 1998, the Allowed Growth appropriation provided all growth in the MHDS system for counties above the \$214.2 million base year levy cap. The distribution of the appropriation was based on a formula that took into account population, percentage of the county's levy limit levied, fund balance, and net county expenditures. The formula was adjusted regularly to provide more certainty of county allocations and to distribute funds where they were most needed. The average Allowed Growth appropriation increase was 1.93% between FY 1998 and FY 2013, but increases varied greatly between years, ranging from a 4.71% decrease in FY 2002 to a 6.95% increase in FY 2008. The Allowed Growth appropriation was eliminated as part of the state's buyout of county Medicaid expenditures in FY 2013.

Through these appropriations, funding for the MHDS system has varied over time. Typically, more new moneys were appropriated when the economy was strong and reductions were made during recessions.

RECENT CHANGES

Mental Health and Disability Services Redesign

[Senate File 525](#) (FY 2012 Mental Health and Disability Services Redesign Act), enacted during the 2011 Legislative Session, included a number of major provisions that laid the groundwork for redesign of the MHDS system and specified the intent for future legislative changes. [Senate File 525](#) specified that it was the intent of the General Assembly to implement all of the following:

- Shift funding responsibility for the nonfederal share of Medicaid from the counties to the state.
- Reorganize the system to be administered by counties on a regional basis in a manner that provides multiple points of access in the region for both Medicaid and non-Medicaid funded services (see **Attachment C** for a map of the 14 regions).
- Replace legal settlement as the basis for determining financial responsibility for MHDS services with a determination based on where an individual resides.
- Meet the needs of consumers with disabilities in a responsive and cost-effective manner.

In addition, the Act required the Department of Human Services (DHS) to design a workgroup process to support the work of the interim committee for MHDS and to make recommendations on eligibility criteria, Medicaid and non-Medicaid core services, outcome and quality measures, provider accreditation, and regional service plans. Many of the recommendations made by the workgroups were implemented in [SF 2315](#) (FY 2013 Adult Disability Services Redesign Act) enacted during the 2012 Legislative Session.

Medicaid Buyout and Transition

One of the major provisions implemented by [SF 2315](#) shifted the responsibility for payment of Medicaid services from the counties to the state. The Medicaid service categories that were shifted to the state included the Intellectual Disability Waiver, Habilitation Services, Intermediate Care Facilities for Individuals with Intellectual Disabilities, and the State Resource Centers.

Medicaid services that were previously paid for by the counties cost the state \$240.9 million in FY 2013. As part of this shift, also known as the Medicaid county buyout, the state retained and appropriated to Medicaid approximately \$190.9 million in General Fund appropriations that were previously distributed to the counties and made up the remaining \$50.0 million with a new General Fund appropriation to Medicaid.

Due to the cost of buying out the Medicaid Program, the counties received no general distribution of state funds to pay for the remaining non-Medicaid county MHDS services in FY 2013 other than State Cases. The state did provide an \$11.6 million supplemental appropriation to a transition fund for counties that met certain criteria. Counties were eligible for funding if they needed additional resources to pay for current services under the county plan. A total of \$11.6 million was distributed from the fund to 26 counties in March 2013.

\$47.28 Per Capita Limit and County Levy Structure

In addition to implementing many elements of the redesign, [SF 2315](#) also created a new MHDS levy that began July 1, 2013. The old funding formula was eliminated and replaced with a new formula that distributed funding on a per capita basis. The new levy has a cap of \$125.8 million, the same dollar amount as the previous levy; however, the new methodology converts the cap to a county per capita dollar amount based on general population with a dollar target of \$47.28 per capita. In any fiscal year that a county base year levy cap is less than the per capita dollar amount, the state may provide an equalization payment to make up the difference and bring a county to \$47.28 per capita. Any county that previously had the ability to levy more than \$47.28 per capita was required to reduce their levy to no more than \$47.28 per capita. The Governor and the General Assembly provided an equalization appropriation in FY 2014 (\$29.8 million) and FY 2015 (\$30.6 million), but because of large county fund balances, among other factors, no equalization appropriation was provided for FY 2016 or FY 2017. The \$47.28 per capita limit that went into effect beginning in FY 2014 was set to be repealed after FY 2015, but the Governor and the General Assembly have since extended the repeal to July 1, 2017. If the \$47.28 limit is repealed, the levy will revert back to the historical \$125.8 million dollar cap.

Table 2 below is a graphical representation of shifting levy and potential equalization dollars in FY 2017 and **Table 3** breaks out the top 10 lowest and highest levies when converted to the \$47.28 formula.

Table 2

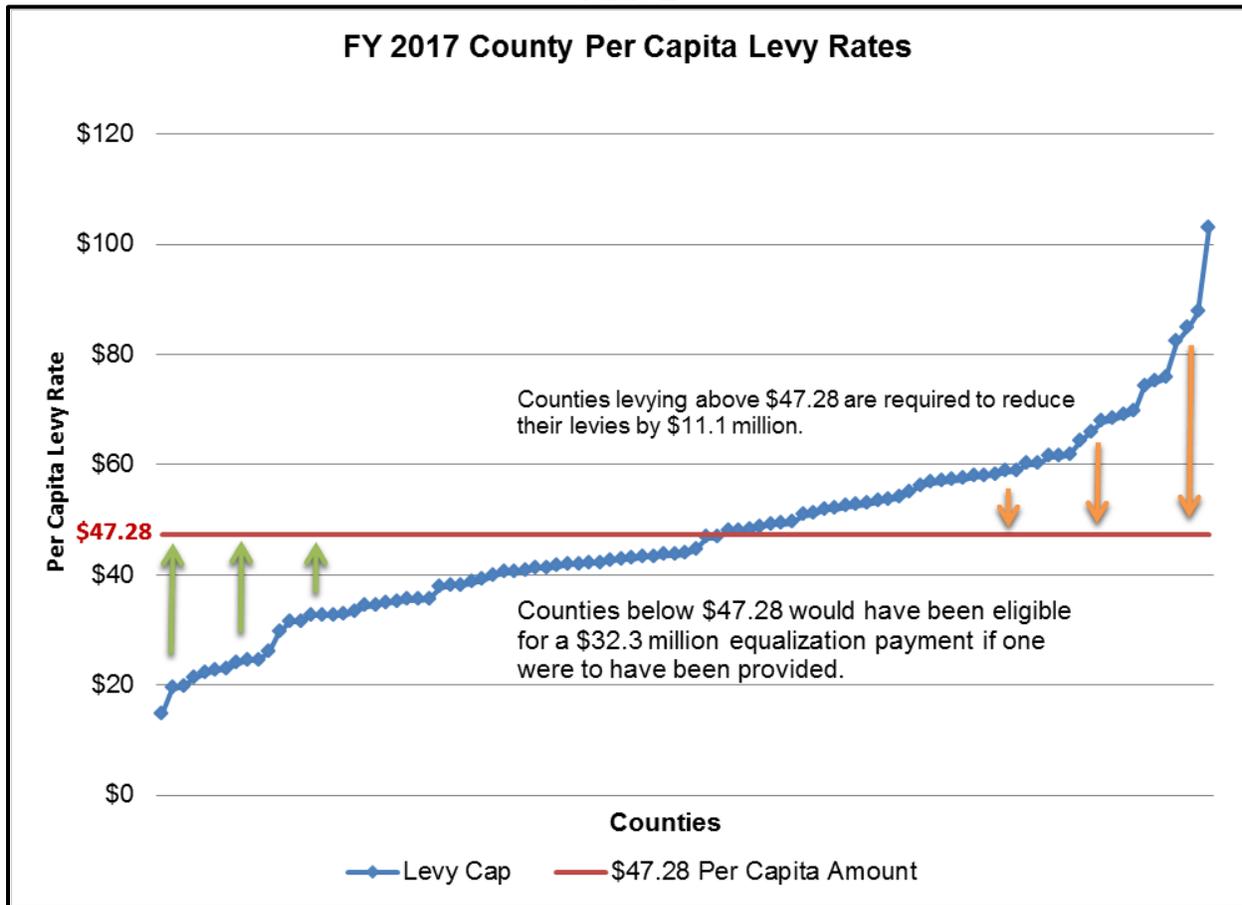


Table 3

10 Lowest and Highest Historical County Levies				
County	Historical Cap	County	Historical Cap	
Plymouth	\$ 14.62	Greene	\$ 68.17	
Scott	19.30	Winneshiek	68.80	
Dallas	19.70	Wapello	69.51	
Lyon	21.24	Shelby	74.13	
Johnson	22.06	Kossuth	74.94	
Warren	22.60	Palo Alto	75.63	
Taylor	22.85	Emmet	82.17	
Poweshiek	23.80	Jasper	84.63	
Dickinson	24.36	Carroll	87.57	
Clay	24.39	Audubon	102.85	

The per capita methodology allowed 54 counties to receive equalization funds in FY 2014 and FY 2015 to bring their county levies up to the \$47.28 per capita target. There were 45 counties above the target and they were required to reduce the maximum amount they could levy by

\$10.8 million in FY 2014 and \$11.0 million in FY 2015. The net effect to the system equaled \$144.8 million in FY 2014 and \$145.3 million in FY 2015, which was available for non-Medicaid services distributed equally to counties based on population. Although state appropriations were not provided for the formula for FY 2016 and FY 2017, counties that had levies above the \$47.28 per capita target were required to reduce their levies by a combined \$11.0 million and \$11.1 million for the two years.

Moving Forward

Over the past several years, there have been many major changes to the MHDS system beginning with the Medicaid buyout, the transition from a county-based system to a regionally based system (14 regions), the standardization of services with core and core plus service domains, and the implementation of the Iowa Health and Wellness Plan that provides health care coverage to 148,000 low-income adults, including mental health coverage that was previously paid for by counties. After all of the changes, two of the biggest funding issues for the MHDS system include finding a long-term funding solution as the \$47.28 per capita limit is set to expire at the end of FY 2017, and achieving funding equity between county taxpayers within a region.

There are a number of ways the funding and equity issues could be addressed. Below are three different scenarios that would attempt to provide both equity and long-term funding solutions that the General Assembly may wish to consider.

Scenario 1

The state could proportionately buy out the MHDS system over 10 years beginning in FY 2018. The buyout could be structured as a dollar-for-dollar replacement of county property taxes. If the state failed to provide appropriations in any one fiscal year, a county could choose to levy the funds not provided by the state so the total funds available remained at \$47.28 multiplied by the county population. The total cost of the buyout to the state at the end of the 10-year period is estimated to be \$155.2 million. The assumptions that were used in creating this scenario are provided below.

Assumptions

- The current per capita formula ($\$47.28 \times \text{population} = \$147.7 \text{ million for FY 2018}$) is used as the starting point.
- The per capita formula uses the U.S. Census annual population estimate from the calendar year three years prior to the fiscal year for which the formula is being determined. For example, the funding formula for FY 2018 uses CY 2015 population.
- Population estimates used in this scenario are based on CY 2010 to CY 2015 trends.
- Beginning in FY 2018, all counties will be allowed to levy up to the per capita limit. Currently, counties are limited to the lower of the \$47.28 per capita limit multiplied by the county population, or their historic 1996 levy amount.

State and County Impact

Table 4 illustrates both the estimated cost to the state to buy out the county MHDS levy over 10 years and the estimated maximum property taxes that counties could levy. The chart does not include county fund balances, but many counties have significant fund balances and those balances would likely have a major impact on reducing actual levies below the maximum amount. **Attachment A** illustrates the county maximum levy on a county-by-county basis.

Table 4

10-Year County MHDS Buyout - Scenario 1					
Fiscal Year	Population Estimate	Per Capita Limit	County Maximum Levy	State Funds	Total State and County Funds
2018	3,123,899	\$ 42.55	\$ 132,928,150	\$ 14,769,794	\$ 147,697,945
2019	3,139,849	37.82	118,761,649	29,690,412	148,452,061
2020	3,156,187	33.10	104,457,165	44,767,356	149,224,521
2021	3,172,922	28.37	90,009,451	60,006,301	150,015,752
2022	3,190,057	23.64	75,412,947	75,412,947	150,825,895
2023	3,207,603	18.91	60,662,188	90,993,282	151,655,470
2024	3,225,568	14.18	45,751,457	106,753,399	152,504,855
2025	3,243,966	9.46	30,674,942	122,699,770	153,374,712
2026	3,262,798	4.73	15,426,509	138,838,580	154,265,089
2027	3,282,085	-	-	155,176,979	155,176,979

Points to Consider

- This scenario allows all counties to levy the same maximum amount beginning in FY 2018. This would allow some counties to raise property taxes and many of the urban counties and a few rural counties would likely do so. This scenario was chosen as an example because it addresses the funding equity issue between counties and would help to maintain regional stability in several regions that have significant property tax imbalances between counties. The scenario could be structured differently so that no counties could raise property taxes, but that would require additional state resources in FY 2018 to achieve immediate equity between counties. By prohibiting counties from raising property taxes, it would take three years for the MHDS system to reach equity if a proportional 10-year buyout was used. The state funds appropriated as part of the buyout would likely offset the majority of property tax increases that would occur in FY 2018 and FY 2019, with high-levy counties reducing their levies and replacing those dollars with state funds and low-levy counties raising their levies.
- In past discussions of a state buyout, one of the biggest issues is determining management of the MHDS system both during the buyout and once the buyout is complete. Counties currently run the system with state oversight, but there is concern that if counties do not have a financial interest in the system, they have no incentive to control costs. This is an issue that would need to be worked out under any buyout scenario.
- Counties had ending fund balances of \$152.8 million at the end of FY 2015. Although counties are working on responsibly spending down those fund balances to the 25.0% limit,¹ there may need to be additional requirements for spending down those fund balances in a buyout scenario because counties will no longer need to have 25.0% of projected expenditures available.
- With no growth mechanism built into the formula other than population growth, the state may also need to consider some inflationary growth in the future. This additional funding is not likely to be needed in the short term, but may be necessary in the long term.

¹ [House File 2463](#) (FY 2015 Health and Human Services Appropriations Act) set a 25.0% fund balance limit for counties. Counties are allowed to maintain a fund balance of 25.0% of gross expenditures budgeted to have adequate cash flow from the beginning of the fiscal year through the first property tax payment deadline, September 30.

Scenario 2

This scenario would eliminate the \$125.8 million cap and allows all counties to levy \$47.28 multiplied by the county's general population beginning in FY 2018. The potential impact to property taxpayers is an increase of \$33.0 million in FY 2018, with property taxes then increasing or decreasing as a county's population changes. The assumptions that were used in creating this scenario are provided below as follows.

Assumptions

- The per capita formula uses the U.S. Census annual population estimate from the calendar year three years prior to the fiscal year for which the formula is being determined. For example, the funding formula for FY 2018 uses CY 2015 population.
- Population estimates used in this scenario are based on CY 2010 to CY 2015 trends.
- Beginning in FY 2018, all counties will be allowed to levy up to the per capita limit. Currently, counties are limited to the lower of the \$47.28 per capita limit multiplied by the county population, or their historic 1996 levy amount.

County Property Tax Impact

Table 5 shows the estimated maximum property taxes that counties could levy and the increases year by year. The chart does not include county fund balances, but many counties have significant fund balances and those balances would likely have a major impact on reducing actual levies below the maximum amount. **Attachment B** illustrates the maximum amount county property taxes could increase year by year, over a five-year period.

Table 5

10-Year County \$47.28 MHDS Levy Limit - Scenario 2				
Fiscal Year	Population Estimate	Per Capita Limit	County Maximum Levy	Year-to-Year Potential Increase
2018	3,123,899	\$ 47.28	\$ 147,697,945	\$ 33,048,727
2019	3,139,849	47.28	148,452,061	754,116
2020	3,156,187	47.28	149,224,521	772,461
2021	3,172,922	47.28	150,015,752	791,231
2022	3,190,057	47.28	150,825,895	810,143
2023	3,207,603	47.28	151,655,470	829,575
2024	3,225,568	47.28	152,504,855	849,385
2025	3,243,966	47.28	153,374,712	869,857
2026	3,262,798	47.28	154,265,089	890,377
2027	3,282,085	47.28	155,176,979	911,889

Points to Consider

- This scenario allows all counties that are currently levying below the \$47.28 per capita limit to levy up to that rate and gives 53 counties the potential to raise property taxes by \$33.0 million in FY 2018. The large increase is due to the equalization of the levies on a per capita amount. If the General Assembly does not wish to see property tax limits rise by that large of an amount in FY 2018, a new cap could be phased in over several years. This may

require additional state appropriations to certain counties that have expenditures greater than their current levy.

- As the populations of smaller counties decline, their MHDS levies will decrease as well. In FY 2018, 34 counties will see their levies reduced due to declining population.
- In FY 2019 and beyond, the property tax cap would change based on population growth. For example, if over the last three years, the average increase in population was 0.46%, that would translate to a levy increase of \$754,116 for FY 2019.
- Due to substantial fund balances in many counties, it is unlikely that most counties will significantly increase their property taxes in the short term. There are two groups of counties that are likely to see the largest property tax increases: certain urban counties that have seen significant population growth since their levy was capped in 1996 including Polk, Johnson, and Scott; and counties that are getting their services subsidized by their regional partners because their levy is capped significantly lower. In both cases, if a county is currently subsidizing a regional partner, the county may reduce its property taxes if the county being subsidized is allowed to increase its levy, creating a standard regional tax levy.
- With no growth mechanism built into the formula other than population growth, the state may want to consider either raising the \$47.28 per capita levy limit at some point in the future or subsidizing with General Fund appropriations. This additional funding is not likely to be necessary in the short term, but may be in the long term.

Scenario 3

Scenario 3 would eliminate the \$125.8 million cap and the \$47.28 per capita limit and revert to a more traditional levy based on a cap of \$0.93 per thousand dollars of taxable property value. The potential increase to property taxpayers is \$33.0 million in FY 2018, similar to scenario 2, with property taxes fluctuating as counties adjust their levies within the cap or as taxable property value changes. The assumptions that were used in creating this scenario are provided below.

Assumptions

- The \$0.93 per thousand dollars of taxable property value was chosen to provide a similar starting point with the other scenarios for a statewide funding amount in FY 2018.
- Taxable property value estimates are based on a linear trend of property value from FY 2008 - FY 2017. Estimates do not take into account rollbacks or the complexities of projecting agricultural property taxes; therefore, estimates have not been calculated on a county-by-county basis.
- Beginning in FY 2018, all counties will be allowed to levy up \$0.93 per thousand dollars of taxable property value. Currently, counties are limited to the lower of the per capita limit of \$47.28 multiplied by the county population, or their historic 1996 levy amount.

County Property Tax Impact

Table 6 below shows the estimated maximum property taxes that counties could levy and the increases year by year. The chart does not include county fund balances, but many counties have significant fund balances and those balances would likely have a major impact on reducing actual levies below the maximum amount.

Table 6

MHDS Levy Limit - \$0.93 per Thousand Dollars of Valuation - Scenario 3					
Fiscal Year	Property Valuation	County Maximum Levy	Year-to-Year Potential Increase	Percent Change	
2017	153,537,709,312	\$ 114,649,218	\$ -	-	
2018	158,820,560,365	147,703,121	33,053,903	28.83%	
2019	163,701,897,395	152,242,765	4,539,643	3.07%	
2020	168,583,234,425	156,782,408	4,539,643	2.98%	
2021	173,464,571,455	161,322,051	4,539,643	2.90%	
2022	178,345,908,485	165,861,695	4,539,643	2.81%	
2023	183,227,245,515	170,401,338	4,539,643	2.74%	

Points to Consider

- Allowing counties that are currently levying below the \$0.93 per thousand dollars of taxable property value to increase their levies to that limit would potentially raise property taxes by \$33.0 million. The large increase is due to the equalization of the levies on an amount per thousand dollars of taxable property value. If the General Assembly does not wish to see property tax limits rise by that large of an amount in FY 2018, a new cap could be phased in over several years. This may require additional state appropriations to certain counties that have expenditures that are greater than their current levies.
- The prevalence of mental illness is relatively consistent throughout Iowa, which was one of the reasons the current per capita model that distributes funds based on population was chosen. The traditional property tax levy structure only tangentially takes into account population, and adjustments may be needed to more accurately account for the population and where services are necessary.
- The levy does not take into account property rich or property poor counties. Property poor counties in the southern part of the state would have fewer resources than property rich counties. If this is a concern, a more complex formula such as the school aid formula could be used to address the issue.
- The scenario does not include any state funding and places the burden of funding the MHDS system solely on the counties. The scenario could be easily adjusted to include a dollar-for-dollar property tax replacement from the state.

Conclusion

There are many different ways the General Assembly can address a long-term funding solution and equity between counties for the adult MHDS system. The state can buy out the county levies, place the entire responsibility of funding the system on the levies, or continue some form of shared funding arrangement with the counties. Regardless of the method chosen, to maintain stability in the services that are currently being delivered by the counties, funding changes need to be implemented for FY 2018, when the \$47.28 per capita limit is scheduled to be repealed.

STAFF CONTACT: Jess Benson (515-281-4611) jess.benson@legis.iowa.gov

Scenario 1 State MHDS Buyout - County Maximum Levy

Region	County	2018	2019	2020	2021	2022	2023	2024	2025	2026
Southern Hills	Adair	\$ 307,566	\$ 271,160	\$ 235,313	\$ 200,051	\$ 165,338	\$ 131,193	\$ 97,586	\$ 64,528	\$ 31,999
Southern Hills	Adams	161,527	142,180	123,183	104,564	86,286	68,348	50,765	33,512	16,591
CSS	Allamakee	590,877	522,576	454,938	387,961	321,669	256,031	191,044	126,720	63,038
South Central	Appanoose	533,134	471,741	410,920	350,628	290,867	231,634	172,946	114,777	57,128
Heart of Iowa	Audubon	245,653	215,483	186,066	157,386	129,429	102,182	75,615	49,739	24,538
East Central	Benton	1,091,799	966,781	842,690	719,554	597,336	476,034	355,664	236,201	117,647
CSS	Black Hawk	5,678,777	5,066,449	4,449,526	3,827,950	3,201,731	2,570,841	1,935,251	1,294,933	649,859
Central Iowa	Boone	1,133,713	1,009,106	884,160	758,872	633,245	507,277	380,968	254,319	127,330
East Central	Bremer	1,051,971	938,073	823,428	708,065	591,946	475,069	357,437	239,057	119,912
East Central	Buchanan	896,230	797,859	699,186	600,210	500,932	401,350	301,467	201,280	100,796
Rolling Hills	Buena Vista	872,018	778,531	684,194	589,005	492,989	396,112	298,389	199,796	100,333
CSS	Butler	634,663	564,788	494,752	424,555	354,198	283,680	213,001	142,162	71,161
Rolling Hills	Calhoun	417,776	368,444	319,873	272,021	224,911	178,529	132,847	87,875	43,592
Rolling Hills	Carroll	872,231	772,744	673,934	575,757	478,214	381,304	285,027	189,394	94,385
Southwest	Cass	571,346	503,135	436,139	370,373	305,783	242,357	180,080	118,938	58,916
Eastern	Cedar	780,404	692,671	605,193	517,971	431,004	344,293	257,837	171,636	85,690
CSS	Cerro Gordo	1,830,459	1,618,678	1,409,029	1,201,498	996,095	792,772	591,515	392,311	195,143
Rolling Hills	Cherokee	492,497	435,089	378,387	322,346	266,990	212,287	158,237	104,848	52,103
CSS	Chickasaw	514,752	455,439	396,656	338,402	280,701	223,521	166,861	110,730	55,110
Rural	Clarke	393,989	349,380	304,980	260,787	216,802	173,026	129,457	86,097	42,944
North West	Clay	702,406	623,302	544,462	465,888	387,578	309,533	231,752	154,237	76,986
CSS	Clayton	750,787	663,849	577,790	492,639	408,357	324,965	242,433	160,771	79,960
Eastern	Clinton	2,032,624	1,795,808	1,561,800	1,330,573	1,102,073	876,306	653,244	432,858	215,115
Rolling Hills	Crawford	727,384	646,980	566,471	485,859	405,142	324,322	243,397	162,369	81,236
Heart of Iowa	Dallas	3,409,819	3,147,070	2,859,163	2,544,581	2,201,711	1,828,847	1,424,173	985,816	511,792
South Central	Davis	373,138	331,490	289,888	248,333	206,826	165,367	123,954	82,589	41,271
Rural	Decatur	349,777	309,400	269,401	229,781	190,562	151,712	113,231	75,118	37,375
East Central	Delaware	740,532	654,960	570,244	486,341	403,251	320,993	239,539	158,899	79,052
Southeast	Des Moines	1,704,420	1,514,624	1,324,932	1,135,344	945,860	756,480	567,204	378,032	188,964
North West	Dickinson	728,107	649,741	570,741	491,107	410,840	329,958	248,433	166,265	83,454
East Central	Dubuque	4,132,863	3,699,414	3,259,691	2,813,623	2,361,140	1,902,169	1,436,626	964,465	485,613
CSS	Emmet	415,690	365,720	316,729	268,702	221,625	175,484	130,266	85,955	42,538
CSS	Fayette	861,976	761,700	662,582	564,608	467,741	371,999	277,368	183,825	91,373
CSS	Floyd	679,130	601,137	523,777	447,080	371,006	295,557	220,746	146,549	72,967
Central Iowa	Franklin	438,073	386,940	336,421	286,545	237,275	188,609	140,563	93,113	46,263
Southwest	Fremont	293,864	257,733	222,504	188,165	154,700	122,115	90,366	59,440	29,323
Heart of Iowa	Greene	384,117	340,113	296,441	253,099	210,089	167,409	125,075	83,062	41,370
CSS	Grundy	529,134	469,585	410,225	351,054	292,072	233,280	174,676	116,262	58,036
Heart of Iowa	Guthrie	454,285	401,615	349,494	297,921	246,920	196,458	146,535	97,160	48,315
Central Iowa	Hamilton	646,365	570,272	495,282	421,378	348,525	276,739	206,008	136,318	67,653
CSS	Hancock	466,966	412,130	358,033	304,701	252,097	200,240	149,102	98,692	48,992
Central Iowa	Hardin	739,001	655,339	572,064	489,178	406,679	324,568	242,844	161,508	80,565
Southwest	Harrison	607,004	534,151	462,715	392,641	323,915	256,541	190,477	125,708	62,225
Southeast	Henry	848,912	753,189	657,816	562,821	468,167	373,852	279,879	186,245	92,952
CSS	Howard	400,414	354,827	309,514	264,475	219,710	175,220	131,003	87,061	43,394
CSS	Humboldt	406,584	359,782	313,419	267,454	221,885	176,714	131,940	87,563	43,587
Rolling Hills	Ida	299,055	265,411	231,871	198,434	165,102	131,873	98,749	65,729	32,812
East Central	Iowa	697,895	620,881	543,734	466,455	389,043	311,500	233,823	156,015	78,073
Eastern	Jackson	827,381	732,008	637,495	543,871	451,098	359,177	268,120	177,905	88,537
Central Iowa	Jasper	1,567,063	1,393,436	1,219,687	1,045,815	871,820	697,702	523,461	349,097	174,610

Scenario 1 State MHDS Buyout - County Maximum Levy

Region	County	2018	2019	2020	2021	2022	2023	2024	2025	2026
Southeast	Jefferson	747,000	670,430	592,319	512,610	431,312	348,397	263,822	177,584	89,652
East Central	Johnson	6,138,169	5,568,298	4,972,409	4,349,665	3,699,211	3,020,190	2,311,694	1,572,807	802,569
East Central	Jones	870,869	772,404	674,397	576,807	479,632	382,873	286,531	190,605	95,094
Southeast	Keokuk	432,456	381,871	331,953	282,659	234,012	185,981	138,578	91,780	45,587
CSS	Kossuth	645,301	570,802	497,003	423,931	351,550	279,860	208,874	138,568	68,944
Southeast	Lee	1,493,107	1,321,381	1,151,112	982,327	815,013	649,135	484,710	321,721	160,152
East Central	Linn	9,357,866	8,377,827	7,383,254	6,373,949	5,349,756	4,310,537	3,256,122	2,186,341	1,101,019
Southeast	Louisa	475,944	421,322	367,134	313,410	260,111	207,238	154,790	102,768	51,176
Rural	Lucas	369,436	326,345	283,765	241,724	200,184	159,144	118,621	78,589	39,049
North West	Lyon	499,773	445,491	390,897	335,991	280,772	225,242	169,400	113,245	56,779
Central Iowa	Madison	670,322	594,707	519,376	444,328	369,564	295,084	220,887	146,975	73,345
South Central	Mahaska	949,931	843,816	737,842	632,011	526,321	420,773	315,367	210,103	104,981
Rural	Marion	1,416,726	1,259,577	1,102,362	945,080	787,732	630,318	472,838	315,291	157,679
Central Iowa	Marshall	1,733,824	1,543,106	1,351,905	1,160,223	968,058	775,411	582,282	388,670	194,576
Southwest	Mills	631,642	558,623	486,346	414,769	343,891	273,732	204,264	135,486	67,402
CSS	Mitchell	460,923	409,558	358,231	306,942	255,690	204,477	153,301	102,163	51,062
Southwest	Monona	382,074	337,277	293,065	249,440	206,424	163,986	122,138	80,858	40,150
Rural	Monroe	339,267	301,382	263,543	225,753	188,009	150,313	112,664	75,062	37,507
Southwest	Montgomery	435,477	384,670	334,501	284,928	235,974	187,607	139,826	92,640	46,032
Eastern	Muscatine	1,830,204	1,628,777	1,426,868	1,224,476	1,021,603	818,266	614,437	410,116	205,304
North West	O'Brien	595,047	525,867	457,486	389,861	323,017	256,920	191,569	126,975	63,119
North West	Osceola	261,865	230,499	199,734	169,556	139,925	110,862	82,338	54,363	26,917
Southwest	Page	660,705	583,586	507,428	432,186	357,886	284,512	212,037	140,469	69,790
North West	Palo Alto	388,627	342,761	297,599	253,099	209,285	166,123	123,628	81,775	40,571
Sioux River	Plymouth	1,055,290	936,938	818,861	701,058	583,530	466,275	349,295	232,589	116,158
CSS	Pocahontas	298,204	263,671	229,488	195,682	162,218	129,093	96,309	63,866	31,763
Polk	Polk	19,902,038	17,971,204	15,974,148	13,909,228	11,774,824	9,569,226	7,290,718	4,937,545	2,507,920
Southwest	Pottawattamie	3,985,888	3,541,499	3,097,488	2,653,855	2,210,600	1,767,724	1,325,225	883,105	441,364
Central Iowa	Poweshiek	789,340	699,706	610,588	521,943	433,770	346,071	258,844	172,090	85,808
Rural	Ringgold	215,654	190,860	166,274	141,897	117,727	93,766	70,012	46,467	23,134
Rolling Hills	Sac	426,414	376,198	326,691	277,921	229,852	182,501	135,840	89,879	44,599
Eastern	Scott	7,324,306	6,565,717	5,793,720	5,008,172	4,208,866	3,395,650	2,568,339	1,726,751	870,699
Southwest	Shelby	507,518	449,273	391,493	334,175	277,321	220,930	165,017	109,557	54,552
Sioux River	Sioux	1,486,639	1,330,837	1,172,757	1,012,340	849,598	684,501	517,021	347,130	174,794
Central Iowa	Story	4,085,886	3,689,542	3,279,582	2,855,665	2,417,474	1,964,673	1,496,880	1,013,759	514,922
CSS	Tama	737,724	652,691	568,424	484,951	402,235	320,294	239,100	158,653	78,958
Southern Hills	Taylor	264,035	233,147	202,647	172,563	142,857	113,529	84,579	56,017	27,824
Southern Hills	Union	530,581	472,649	414,461	356,018	297,320	238,367	179,158	119,694	59,975
Southeast	Van Buren	312,502	276,456	240,740	205,356	170,303	135,580	101,203	67,147	33,413
South Central	Wapello	1,496,681	1,326,601	1,157,466	989,277	822,057	655,774	490,426	326,015	162,544
Central Iowa	Warren	2,069,134	1,855,343	1,637,656	1,416,017	1,190,369	960,635	726,788	488,771	246,527
Southeast	Washington	946,654	845,215	742,873	639,585	535,375	430,210	324,104	217,034	108,999
Rural	Wayne	271,695	241,393	211,119	180,874	150,658	120,469	90,310	60,178	30,075
CSS	Webster	1,577,445	1,394,495	1,213,498	1,034,467	857,352	682,137	508,808	337,352	167,754
CSS	Winnebago	451,434	399,119	347,343	296,134	245,454	195,304	145,698	96,612	48,046
CSS	Winneshiek	881,209	780,347	680,255	580,892	482,256	384,349	287,183	190,737	95,009
Sioux River	Woodbury	4,373,580	3,888,799	3,403,725	2,918,358	2,432,698	1,946,745	1,460,498	973,959	487,126
CSS	Worth	322,076	286,517	250,901	215,228	179,499	143,712	107,869	71,970	36,013
CSS	Wright	543,517	480,138	417,506	355,650	294,531	234,168	174,534	115,637	57,459
		\$ 132,928,150	\$ 118,761,649	\$ 104,457,165	\$ 90,009,451	\$ 75,412,947	\$ 60,662,188	\$ 45,751,457	\$ 30,674,942	\$ 15,426,509

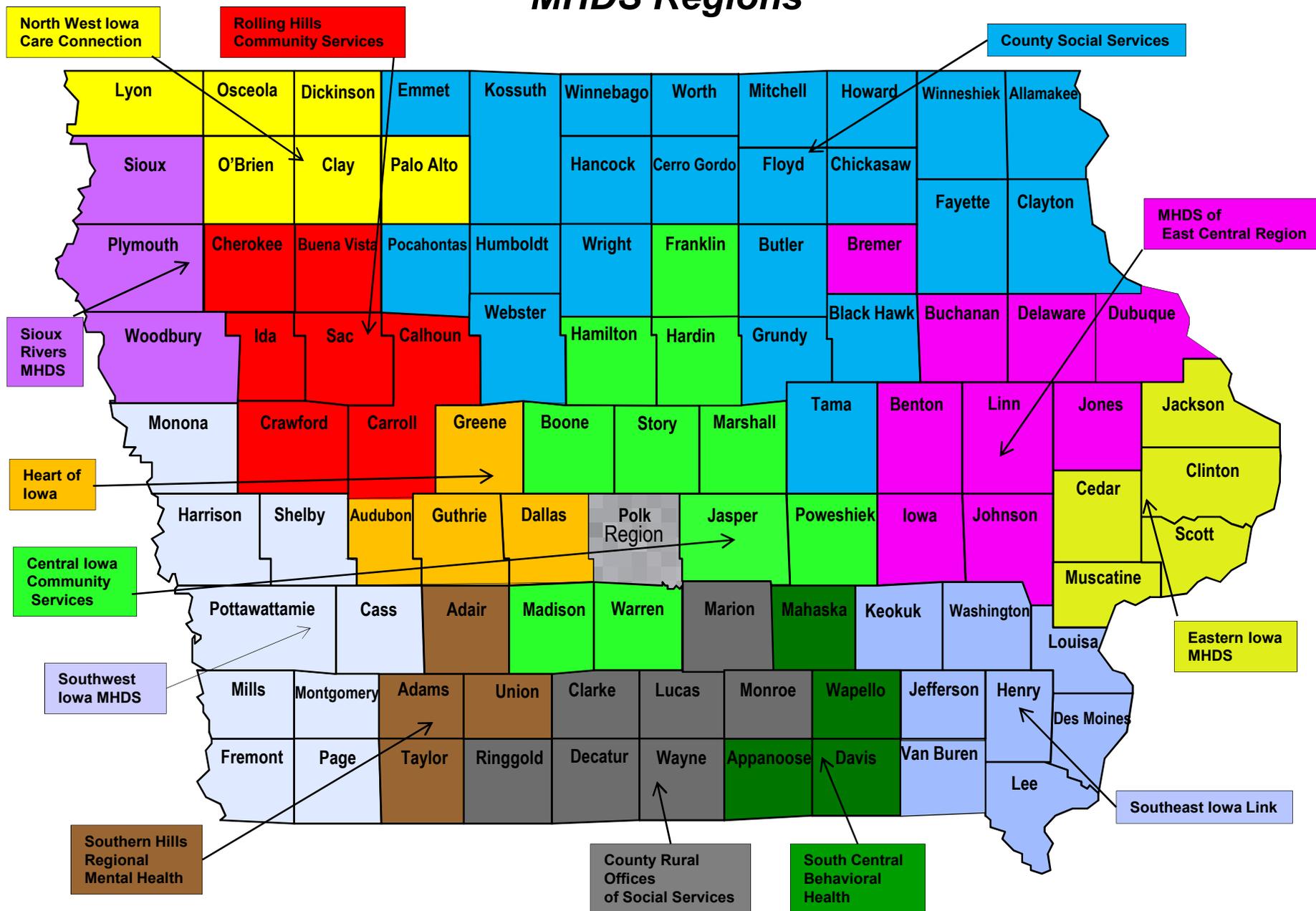
Scenario 2 - County \$47.28 MHDS Levy Limt

Region	County	2017	2018	2019	2020	2021	2022
Southern Hills	Adair	\$ 309,066	\$ 341,740	\$ 338,950	\$ 336,161	\$ 333,419	\$ 330,676
Southern Hills	Adams	183,210	179,475	177,726	175,976	174,274	172,572
CSS	Allamakee	663,717	656,530	653,220	649,911	646,601	643,339
South Central	Appanoose	598,612	592,371	589,676	587,028	584,381	581,733
Heart of Iowa	Audubon	273,940	272,947	269,354	265,808	262,309	258,858
East Central	Benton	908,642	1,213,110	1,208,477	1,203,843	1,199,257	1,194,671
CSS	Black Hawk	5,779,837	6,309,752	6,333,061	6,356,465	6,379,916	6,403,461
Central Iowa	Boone	878,976	1,259,681	1,261,383	1,263,085	1,264,787	1,266,489
East Central	Bremer	1,168,809	1,168,856	1,172,591	1,176,326	1,180,109	1,183,891
East Central	Buchanan	994,677	995,811	997,324	998,837	1,000,350	1,001,863
Rolling Hills	Buena Vista	669,512	968,909	973,164	977,419	981,675	985,977
CSS	Butler	389,899	705,181	705,985	706,789	707,592	708,396
Rolling Hills	Calhoun	431,560	464,195	460,554	456,961	453,368	449,822
Rolling Hills	Carroll	972,171	969,145	965,930	962,763	959,595	956,427
Southwest	Cass	635,821	634,829	628,919	623,056	617,288	611,567
Eastern	Cedar	870,472	867,115	865,839	864,562	863,286	862,009
CSS	Cerro Gordo	2,045,049	2,033,844	2,023,348	2,012,899	2,002,497	1,992,190
Rolling Hills	Cherokee	477,158	547,219	543,862	540,552	537,243	533,980
CSS	Chickasaw	572,250	571,946	569,298	566,651	564,003	561,403
Rural	Clarke	430,559	437,766	436,725	435,685	434,645	433,605
North West	Clay	402,866	780,451	779,127	777,803	776,479	775,156
CSS	Clayton	836,478	834,208	829,811	825,414	821,064	816,715
Eastern	Clinton	2,271,851	2,258,471	2,244,760	2,231,143	2,217,621	2,204,146
Rolling Hills	Crawford	814,540	808,204	808,724	809,244	809,765	810,285
Heart of Iowa	Dallas	1,524,538	3,788,688	3,933,838	4,084,519	4,240,969	4,403,423
South Central	Davis	415,166	414,598	414,362	414,126	413,889	413,653
Rural	Decatur	321,858	388,642	386,750	384,859	382,968	381,124
East Central	Delaware	822,577	822,814	818,700	814,634	810,568	806,502
Southeast	Des Moines	1,751,030	1,893,800	1,893,280	1,892,760	1,892,240	1,891,720
North West	Dickinson	412,509	809,008	812,176	815,344	818,511	821,679
East Central	Dubuque	4,556,374	4,592,070	4,624,268	4,656,702	4,689,372	4,722,279
CSS	Emmet	472,327	461,878	457,150	452,470	447,836	443,250
CSS	Fayette	773,024	957,751	952,125	946,546	941,014	935,482
CSS	Floyd	610,064	754,589	751,421	748,253	745,133	742,012
Central Iowa	Franklin	358,934	486,748	483,674	480,601	477,575	474,549
Southwest	Fremont	332,000	326,516	322,166	317,863	313,608	309,400
Heart of Iowa	Greene	434,976	426,797	425,142	423,487	421,832	420,177
CSS	Grundy	530,188	587,927	586,981	586,036	585,090	584,144
Heart of Iowa	Guthrie	506,936	504,761	502,019	499,277	496,535	493,840
Central Iowa	Hamilton	714,732	718,183	712,841	707,545	702,297	697,049
CSS	Hancock	521,357	518,851	515,163	511,475	507,834	504,194
Central Iowa	Hardin	818,464	821,112	819,173	817,235	815,296	813,358
Southwest	Harrison	677,239	674,449	667,688	661,022	654,402	647,831
Southeast	Henry	846,381	943,236	941,487	939,737	938,035	936,333
CSS	Howard	364,201	444,905	443,534	442,163	440,791	439,420
CSS	Humboldt	455,779	451,760	449,727	447,742	445,756	443,770
Rolling Hills	Ida	300,889	332,284	331,764	331,244	330,724	330,204
East Central	Iowa	729,235	775,439	776,101	776,763	777,425	778,087
Eastern	Jackson	787,145	919,312	915,010	910,707	906,452	902,197
Central Iowa	Jasper	1,743,308	1,741,181	1,741,795	1,742,410	1,743,024	1,743,639
Southeast	Jefferson	607,300	830,000	838,038	846,170	854,350	862,624
East Central	Johnson	3,138,395	6,820,187	6,960,372	7,103,442	7,249,442	7,398,422
East Central	Jones	883,021	967,632	965,505	963,425	961,344	959,264
Southeast	Keokuk	483,722	480,507	477,339	474,218	471,098	468,025
CSS	Kossuth	719,696	717,001	713,502	710,004	706,552	703,101
Southeast	Lee	1,668,322	1,659,008	1,651,727	1,644,446	1,637,212	1,630,025
East Central	Linn	8,195,141	10,397,628	10,472,284	10,547,506	10,623,249	10,699,511
Southeast	Louisa	527,692	528,827	526,652	524,477	522,349	520,222
Rural	Lucas	411,383	410,485	407,932	405,379	402,873	400,367
North West	Lyon	248,113	555,304	556,864	558,424	559,984	561,545
Central Iowa	Madison	534,189	744,802	743,383	741,965	740,547	739,128
South Central	Mahaska	1,057,654	1,055,479	1,054,770	1,054,060	1,053,351	1,052,642
Rural	Marion	1,089,896	1,574,140	1,574,471	1,574,802	1,575,133	1,575,464
Central Iowa	Marshall	1,932,144	1,926,471	1,928,882	1,931,293	1,933,705	1,936,116
Southwest	Mills	609,781	701,824	698,278	694,780	691,281	687,782
CSS	Mitchell	509,631	512,137	511,948	511,759	511,570	511,380
Southwest	Monona	375,993	424,527	421,596	418,664	415,733	412,849
Rural	Monroe	340,278	376,963	376,727	376,491	376,254	376,018
Southwest	Montgomery	369,740	483,864	480,838	477,859	474,880	471,949
Eastern	Muscatine	2,028,454	2,033,560	2,035,971	2,038,383	2,040,794	2,043,205
North West	O'Brien	570,532	661,164	657,334	653,551	649,769	646,034
North West	Osceola	195,225	290,961	288,124	285,335	282,593	279,850

Scenario 2 - County \$47.28 MHDS Levy Limt

Region	County	2017	2018	2019	2020	2021	2022
Southwest	Page	652,027	734,117	729,483	724,897	720,311	715,772
North West	Palo Alto	430,201	431,808	428,451	425,142	421,832	418,570
Sioux River	Plymouth	363,771	1,172,544	1,171,173	1,169,802	1,168,431	1,167,060
CSS	Pocahontas	337,485	331,338	329,589	327,840	326,137	324,435
Polk	Polk	14,439,175	22,113,376	22,464,005	22,820,212	23,182,046	23,549,648
Southwest	Pottawattamie	4,403,092	4,428,765	4,426,874	4,424,982	4,423,091	4,421,200
Central Iowa	Poweshiek	444,227	877,044	874,633	872,269	869,905	867,541
Rural	Ringgold	238,811	239,615	238,575	237,535	236,495	235,454
Rolling Hills	Sac	474,455	473,793	470,247	466,701	463,202	459,703
Eastern	Scott	3,308,032	8,138,117	8,207,146	8,276,742	8,346,953	8,417,731
Southwest	Shelby	564,901	563,909	561,592	559,275	556,958	554,642
Sioux River	Sioux	1,027,388	1,651,821	1,663,547	1,675,367	1,687,234	1,699,196
Central Iowa	Story	3,066,575	4,539,873	4,611,928	4,685,117	4,759,441	4,834,947
CSS	Tama	568,799	819,693	815,864	812,034	808,252	804,469
Southern Hills	Taylor	140,346	293,372	291,434	289,495	287,604	285,713
Southern Hills	Union	591,756	589,534	590,811	592,087	593,364	594,641
Southeast	Van Buren	314,328	347,224	345,570	343,915	342,260	340,605
South Central	Wapello	1,664,823	1,662,979	1,658,251	1,653,523	1,648,795	1,644,115
Central Iowa	Warren	1,084,011	2,299,037	2,319,179	2,339,509	2,360,028	2,380,737
Southeast	Washington	781,141	1,051,838	1,056,519	1,061,247	1,065,975	1,070,750
Rural	Wayne	254,099	301,883	301,741	301,599	301,457	301,315
CSS	Webster	1,747,232	1,752,717	1,743,119	1,733,568	1,724,112	1,714,704
CSS	Winnebago	433,910	501,594	498,899	496,204	493,556	490,908
CSS	Winneshiek	981,911	979,122	975,434	971,793	968,153	964,512
Sioux River	Woodbury	3,564,086	4,859,533	4,860,999	4,862,464	4,863,930	4,865,396
CSS	Worth	360,463	357,862	358,146	358,430	358,713	358,997
CSS	Wright	554,967	603,907	600,172	596,437	592,749	589,062
		\$ 114,649,218	\$ 147,697,945	\$ 148,452,061	\$ 149,224,521	\$ 150,015,752	\$ 150,825,895

MHDS Regions



November 1, 2015

Prepared by the Department of Human Services